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Application Number 10/553044 Response to Office Action dated 04/16/2007

Amendments to the Claims:

This listing of Claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

1. (Currently Amended) A chip resistor comprising:

A metal resistor element including a first surface and a second surface opposite to the first surface;

at least two main electrodes spaced from each other and provided on the first surface; and

at least two auxiliary electrodes spaced from each other and provided on the second surface, the auxiliary electrodes facing the main electrodes via the resistor element;

a first insulating layer formed on the resistor element for covering only an area between the main electrodes on the first surface of the resistor element; and

a second insulating layer formed on the resistor element for covering only an area between the auxiliary electrodes on the second surface of the resistor element;

wherein the main electrodes and the auxiliary electrodes are made of a same material.

- 2. (Original) The chip resistor according to claim 1, wherein a spacing distance between the auxiliary electrodes is no smaller than a spacing distance between the main electrodes.
- 3. (Cancelled)
- 4. (Currently Amended) The chip resistor according to claim 1[[3]], wherein a thickness of the first insulating layer is no greater than a thickness of the main electrodes.

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5. (Original) The chip resistor according to claim 1, further comprising at least two solder layers formed on the resistor element,

wherein the resistor element includes a pair of end surfaces spaced from each other, each of the end surfaces being covered by a corresponding one of the two solder layers.

- 6. (Original) The chip resistor according to claim 5, the solder layers cover the main electrodes and the auxiliary electrodes in addition to the end surfaces of the resistor element.
- 7. (Currently Amended) The chip resistor according to claim 1[[3]], further comprising a third insulating layer formed on the resistor element, wherein the resistor element includes a side surface extending between the first surface and the second surface, the side surface being covered by the third insulating layer.
- 8. (Currently Amended) A method of making a chip resistor, the method comprising the steps of:

preparing a <u>metal</u> resistor material including a first surface and a second surface opposite to the first surface;

forming a pattern of first insulating layer on the first surface;

forming a pattern of second insulating layer on the second surface;

forming a pattern of first conductive layer on the first surface <u>for covering</u>
portions of the first surface which are not covered with the pattern of insulating layer;

forming a pattern of second conductive layer on the second surface <u>for covering</u> portions of the second surface which are not covered with the pattern of insulating layer; and

dividing the resistor material into a plurality of resistor elements;

wherein the first conductive layer and the second conductive layer are made of a same material.

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9. (Currently Amended) The method of making chip resistor according to claim 8, wherein the dividing of the resistor material is performed in a manner such that a resulting chip resistor comprises a main electrode made of a part of the first conductive layer and also comprises an auxiliary electrode made of a part of the second conductive layer.

10. (Cancelled)

- 11. (Currently Amended) The method of making chip resistor according to claim 8[[10]], wherein the pattern forming of the <u>first and second</u> insulating <u>layer layers</u> is formed by thick-film printing.
- 12. (Currently Amended) The method of making chip resistor according to claim 8[[10]], wherein the first conductive layer and the second conductive layer are formed by metal plating.
- 13. (Original) The method of making chip resistor according to claim 8, wherein the resistor material is divided by punching or by cutting.
- 14. (Original) The method of making a chip resistor according to claim 8, further comprising the steps of: forming an insulating layer on a side surface of each resistor element; and forming a solder layer on an end surface of the resistor element by barrel-plating.